



**ALC
105**

Filing Period	Account No.	SSN OR FEIN
Beginning:		
Ending:	Due Date	
		<p>Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no sales were made or any tax due.</p> <p>Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 and mail to:</p> <p>Tennessee Department of Revenue Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242</p>

- 1) Please read instructions on reverse side before preparing this return.
- 2) Maintain adequate records to support return.
- 3) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
- 4) Be sure to sign and date your return in the signature box on the back of the form.

WORKSHEET FOR COMPUTING TAX

ROUND TO THE NEAREST DOLLAR
GALLONS TO FOUR DECIMAL PLACES

- | | | |
|--|-----|----------|
| 1. Taxable sales in gallons (from Schedule A, Line 7) | (1) | _____ |
| 2. Tax due - Multiply Line 1 by the tax rate (\$ _____) | (2) | \$ _____ |
| 3. Credits (if applicable) | (3) | \$ _____ |
| 4. Penalty (if filed late, see instructions on reverse side) | (4) | \$ _____ |
| 5. Interest (If filed late, see instructions on reverse side; current interest rate per annum is _____%) | (5) | \$ _____ |
| 6. Total remittance amount (Add lines 2, 4, and 5; subtract Line 3) | (6) | \$ _____ |

Keep Upper Portion For Your Records
▼ Return Copy Below - Detach Here ▼

ROUND TO NEAREST DOLLAR
WRITE NUMBERS LIKE THIS

WRITE NUMBERS LIKE THIS

1	2	3	4	5	6	7	8	9	0
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**ALC
105**

TENNESSEE DEPARTMENT OF REVENUE
WINE TAX RETURN

WINE TAX RETURN		
Filing Period		Due Date
ACCOUNT NO.		

If an amended
return, check
box above

**FOR OFFICE
USE ONLY**

1. TAXABLE SALES IN GALLONS

2. TAX DUE

3. CREDITS

4. PENALTY

5. INTEREST

6. TOTALAMOUNTREMITTED

[illegible]

105970001

INSTRUCTIONS

- General:** There is levied upon the sale and distribution of wine produced in Tennessee a tax on each gallon.
- Due Date:** The return along with the appropriate payment is due to be filed on or before the 15th day of the month following the period covered.
- Taxpayer/
Tax Preparer's
Signature:** You must sign and date your return. Paid preparers, (accountants, attorneys etc.) must also sign the return.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.
- Amended Return:** If this is an amended return, please indicate "filing period" and check the appropriate box on the front of this form.

COMPUTATION OF TAX

- Line 1. Taxable sales in gallons.
- Line 2. Tax Due (Multiply Line 1 by tax rate).
- Line 3. Credit: enter outstanding credit amount from Department of Revenue notice(s).
- Line 4. Penalty: If filed late, penalty is computed at 5% of tax due (Line 2 minus any credit on Line 3) for each 30-day period or portion thereof that the return is late. Maximum penalty is not to exceed 25% of the tax due; minimum penalty is \$15 regardless of amount of tax due or whether there is any tax due.
- Line 5. Interest: If filed late, interest is computed at the current rate on the tax (Line 2 minus Line 3 credit, if applicable) from the due date to date paid.
- Line 6. Total amount remitted: Add lines 2, 4, and 5; subtract Line 3 (if applicable).

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga
(423) 634-6266
Suite 350
State Office Building
540 McCallie Avenue

Jackson
(731) 423-5747
Suite 340
Lowell Thomas Building
225 Martin Luther King Blvd.

Johnson City
(423) 854-5321
204 High Point Drive

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

Knoxville
(865) 594-6100
Room 606
State Office Building
531 Henley Street

Memphis
(901) 213-1400
3150 Appling Road

Nashville
(615) 253-0600
3rd Floor
Andrew Jackson Building
500 Deaderick Street

▼ If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces below: ▼

SCHEDULE A - WORKSHEET WINE TAX RETURN:

(Transfer amounts to Schedule A below)
CARRY GALLONAGE FIGURES TO FOUR DECIMAL PLACES

1. Number gallons on hand/Beginning of Period
2. Add: Number of gallons produced during period ...
3. Total gallons available
4. Less: Number of gallons on hand end of period ...
5. Number of gallons sold
6. Less: Adjustment (List sales to wholesalers plus the bulk exchange)
7. Taxable Sales in gallons (Subtract Line 6 from Line 5)

Check appropriate box
and fill in number below:
◀ FEIN or SSN ▶

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Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature

Date

Signature of Preparer other than Taxpayer

Date

Tax Preparer's Address

Phone Number

Schedule A

Transfer amount on Line 7 below to Line 1 of worksheet on the front

1. Number gallons on hand/Beginning of Period
2. Add: Number of gallons produced during period ...
3. Total gallons available
4. Less: Number of gallons on hand end of period ...
5. Number of gallons sold
6. Less: Adjustment (List sales to wholesalers plus the bulk exchange)
7. Taxable Sales in gallons (Subtract Line 6 from Line 5)